IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 9988 of 1998

Between:

Sesha Mahal, Rep. Prop: K.Pardhasaradhi.
Guntur. Guntur district

... PETITIONER

AND

The Entertainment Tax Officer-cum-Commercial Tax Officer, Arandalpet, Guntur, Guntur District

..RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus, declaring the action of the respondent in rejecting the petitioner's claim for refund of excess amount paid by it, vide his Rc.No.70/97-A3, dated 12/02/1998 as illegal, null and void and arbitrary.

Counsel for the Petitioner: MR.K.DURGA PRASAD

Counsel for the Respondent: SPL GP FOR TAXES

The Court made the following:

ORDER: (Per BRSR,J)

The petitioner filed an application before the Commercial Tax Officer seeking refund of maintenance charges of 10 paise on each ticket from September, 1994 onwards on behalf of Ranga Mahal. The Commercial Tax Officer having examined the request of the petitioner found that the petitioner has not collected maintenance charges separately though the Government vide its G.O.Ms.No.438/HOME, Gen (A), dated 11.07.1994, permitted the licensees of cinema theatres to collect tax free maintenance charges from the audience at the rate of 20 paise in respect of A.C./Air Cooled theatres and 10 paise in respect of other theatres.

The petitioner neither collected the same nor made any such remittances. The question of refund, as such, does not arise. The writ petition fails and shall accordingly stand dismissed.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1. The Entertainment Tax Officer-cum-Commercial Tax Officer, Arandalpet, Guntur, Guntur District

2. Two CCs to the Special G.P. for Taxes, High Court of A.P., Hyderabad.(OUT)

3. Two C.D. Copies.